IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 29TH OCTOBER 2007 / 7TH KARTHIKA 1929

WP(C).No. 31975 of 2007(F)

PETITIONER:

S. ABDUL NASAR,
PROPRIETOR, SARA TIMBER TRADERS, POOCHIRA,
PUDUPARIYARAM, PALAKKAD.

BY ADV. SRI.M.C.JOHN

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.IV, PALAKKAD.

2. THE INTELLIGENCE OFFICER,
COMMERCIAL TAXES (ENQUIRY), PALAKKAD.

BY GOVT. PLEADER SRI. K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C). NO. 31975 OF 2007

Dated this the 29th day of October, 2007

J U D G M E N T

Petitioner's consignment of timber was detained as per Ext.P1, which was released on furnishing of security deposit as per Ext.P3. Now the writ petition has been filed praying that the amounts which were deposited by him as per Ext.P3, be adjusted towards advance tax and further to direct that the adjudication proceedings pursuant to Ext.P1 be completed in a time bound manner.

2. Having heard learned counsel for the petitioner and the learned Government Pleader, I am inclined to direct the respondents to complete the adjudication pursuant to Ext.P1, as expeditiously as possible, at any rate, within four weeks from the date of receipt of a copy of this judgment. The apprehension that is now expressed by the petitioner is that in the pending adjudication as above, there is a possibility of reopening the assessment. Though I do not see any justification in the premature apprehension now urged by the petitioner, I direct that any steps consequent to Ext.P1 shall be initiated only after conclusion of the adjudication as directed.

With the above directions, the writ petition is disposed of.

ANTONY DOMINIC, JUDGE

vps